



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 27, 2023

Corey Ashton Walters  
Chief Executive Officer  
Here Collection LLC  
1111 Brickell Ave, 10th Floor  
Miami, FL 33131

**Re: Here Collection LLC**  
**Offering Statement on Form 1-A**  
**Post-qualification Amendment No. 3**  
**Filed March 21, 2023**  
**File No. 024-12096**

Dear Corey Ashton Walters:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Ronald (Ron) E. Alper at 202-551-3329 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Mark Schonberger